

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

157B0153

SENATE BILL NO. _____

Introduced by: _____

1 FOR AN ACT ENTITLED, An Act to provide for calculations of sales tax revenues from
2 sellers located outside of the state.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-64-9 be amended to read:

5 10-64-9. If the state is able to enforce the obligation to collect and remit sales tax on remote
6 sellers who deliver tangible personal property, products transferred electronically, or services
7 directly to the citizens of South Dakota, the additional net revenue from such obligation shall
8 be used to reduce the rate of certain taxes. The rate of tax imposed by §§ 10-45-2, 10-45-5, 10-
9 45-5.3, 10-45-6, 10-45-6.1, 10-45-6.2, 10-45-8, 10-45-71, 10-46-2.1, 10-46-2.2, 10-46-58, 10-
10 46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 shall be reduced by one-tenth percent on
11 July first following the calendar year for which each additional twenty million dollar increment
12 of net revenue is collected and remitted by such remote sellers. However, the rate of tax
13 imposed by §§ 10-45-2, 10-45-5, 10-45-5.3, 10-45-6, 10-45-6.1, 10-45-6.2, 10-45-8, 10-45-71,
14 10-46-2.1, 10-46-2.2, 10-46-58, 10-46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 may
15 not be reduced below four percent pursuant to the provisions of this section. The Department
16 of Revenue shall prepare and submit to the Joint Committee on Appropriations, no later than



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